

Fund Source Report

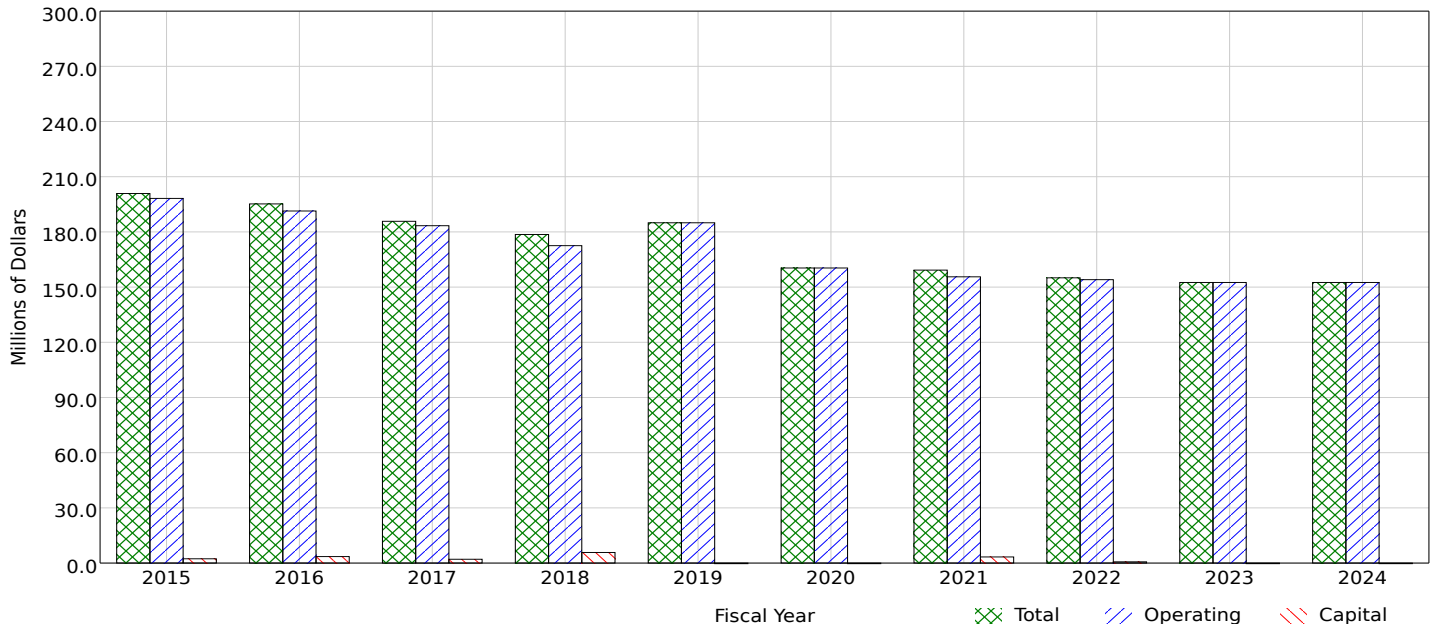
1037

GF/MH

General Fund / Mental Health

Year Authorized 1994 Year Repealed Active? Yes Mental Health? Yes Duplicated? No Fund Group Unrestricted General

Operating and Capital Appropriations



Legal Authority

AS 37.14.011, repealed 1994

Source of Revenue

Consists of oil and non-oil related taxes, royalties, fees and interest earnings of the state. Use of general fund revenues is unrestricted.

Restrictions on Use

Unrestricted general fund. The name "mental health" clearly identifies the general fund relationship to programs administered for mental health beneficiaries. Requires legislative appropriation before funds may be expended.

Description and History

General Fund / Mental Health (GF/MH) is a tracking coded that consists of general funds appropriated for programs targeted to assist Mental Health Trust beneficiaries. This fund code was established in FY95 after the mental health lands dispute was settled and the GF/MHTIA fund was deactivated. Although there is no established general fund contribution amount, the state has a moral obligation to track mental health expenditures as part of the settlement.

GF/MH is an unrestricted fund source, meaning that mental health funds can be used for purposes other than assisting beneficiaries. However, the intent of the fund code is to allow accurate tracking of general fund expenditures for mental health purposes. Accuracy will not be achieved unless and until this code is used for all mental health appropriations.

In order to improve tracking of mental health expenditures, agencies are allowed (beginning in FY07) to exchange GF and GF/MH freely during the budget process, including reporting actual expenditures.

See

1006 General Fund/Mental Health Trust Income Account